



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-30-295: Removal of classification;

WAC 458-30-300: Additional tax - Removal;

WAC 458-30-305: Due date of additional tax, applicable, interest, and penalty upon withdrawal of removal; and

WAC 458-30-310: County recording authority – Duties.

Date last reviewed:

WAC 458-30-295: 11/30/99

WAC 458-30-300: 11/30/99

WAC 458-30-305: 12/8/99

WAC 458-30-310: 12/8/99

Reviewer: **Kim M. Qually**

Date current review completed: **6/22/05**

Briefly explain the subject matter of the document(s):

The goal and purpose of **WAC 458-30-295** is to describe the events that may cause land to be removed from classification and the assessor's actions if he or she decides that the land must be removed from classification under chapter 84.34 RCW. Land will be removed from classification if it is no longer used for the purpose for which classification was granted or sold or transferred to a party that does not want to participate in the current use program. It will also be removed if the owner sought to have the land reclassified into another open space classification and the land, or the use of it, does not meet the criteria for classification in the desired category.

The goal and purpose of **WAC 458-30-300** is to discuss the fiscal implications of land being withdrawn or removed from current use classification. It sets out the formula used to calculate the additional tax, interest, or perhaps penalty due when land is withdrawn or removed from classification. This rule also explains the circumstances under which no additional tax, interest, or penalty is due.

The goal and purpose of **WAC 458-30-305** is to inform taxpayers and taxing officials of the date upon which the additional tax, interest, and, if appropriate, penalty are due when land is withdrawn or removed from classification. The consequences of a landowner's failure to timely pay these charges is also discussed.



The goal and purpose of **WAC 458-30-310** is to describe the conditions under which documents conveying ownership of land classified under chapter 84.34 RCW will be accepted by the county recording authority. All changes of ownership must be filed with the county recording authority. The rule also describes the duties of the county treasurer in the withdrawal and removal of classification processes.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

Not applicable

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

As a result of Laws of 2003 c 170, which amended RCW 84.34.108 (one exception to additional tax was removed), WAC 458-30-300 should be updated to reflect the current text of RCW 84.34.108.



3. Additional information: Identify any additional issues that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

The rules were recently revised in 2001 so their content is current. The rules are written in the style and format now preferred by DOR. They are clear and straight forward.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.34.070: Withdrawal from classification;

RCW 84.34.108: Removal of classification – Factors - Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions;

RCW 84.34.100: Payment of additional tax, penalties, and/or interest; and

RCW 84.34.150: Reclassification of land classified under prior law which meets the of farm and agricultural land.

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

San Juan County Assessor v. Ayre, BTA Dockets Nos. 00-022 and 00-023 (2000) - is a purchaser of classified farm and agricultural land required to show, to the satisfaction of the Assessor, that the land continues to qualify for open space classification before the deed of sale is recorded;

Douglas Fir Christmas Tree LLC. v. Mason County Assessor, BTA Docket Nos. 03-002 to 03-007 and 03-037 to 03-038 (2003) - (aka Stohr case) - removal - use of two year death window exception;

Spring v. Klickitat County Assessor, BTA Docket No. 60610 (2004) - was removal proper and were the proper procedures followed;

Mendoza and Pablo Mendoza v. Yakima County Assessor, BTA Docket No. 59757 (2003) - removal - assessor failed to follow removal process;

Barnes v. Thurston County Assessor, BTA Docket No. 58063 (2002) -- removal;

Smith and Kathleen Smith v. Clallam County Assessor, BTA Docket Nos. 56513 & 56514 (2002) - did removal from Farm and Agricultural Current Use Classification conform to law; and

Wentland v. Clallam County Assessor, BTA Docket Nos. 56478 - 56481 (2001) - was removal proper.

Appeals Division Decisions (WTDs): **Not applicable**

Attorney General Opinions (AGOs): **None**

Other Documents: **None**



5. Review Recommendation:

- ☒ Amend: WAC 458-30-300
- ☐ Repeal/Cancel
- ☒ Leave as is: WACs 458-30-295, -305, and -310
- ☐ Begin the rule-making process for possible revision.

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

The contents of WACs 458-30-295, 458-30-305, and 458-30-310 are current. These rules do not need to be changed at this time. RCW 84.34.108, the underlying statute to WAC 458-30-300, was amended in 2003. Consequently, WAC 458-30-300 needs to be amended to reflect current law. It can be amended using the expedited adoption process.

6. Manager action: Date: 7/6/05

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- ☐ 1
- ☒ 2
- ☐ 3
- ☐ 4